



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 7-2004

### Compilations: Do They Require Cover Reports or Engagement Letters?

Many non-public entities rely on their CPAs for accounting and business advisory services that include the compilation of financial statements.

By definition, presenting in the form of financial statements information that is the representation of management without undertaking to express any assurance on the statements is a compilation of financial statements.

In accordance with AICPA Professional Standards, specifically AR Section 100, the CPA should not submit unaudited financial statements of a non-public entity unless he or she follows certain standards.

The standards vary depending on whether the financial statements are intended for management use only or if they are expected to be used or relied upon by a third party.

Before discussing the applicable standards, the following definitions may be helpful:

**Submission of financial statements** - Presenting to a client or third party financial statements that the CPA has prepared.

**Third party** - All parties except members of management who are knowledgeable about the financial statements.

**Financial Statement** - A presentation of financial data, including accompanying notes, derived from accounting records and intended to communi-

cate an entity's economic resources or obligations at a point in time, or changes therein for a period of time, in accordance with generally accepted accounting principles (GAAP) or a comprehensive basis of accounting (OCBOA) other than GAAP.

The following are examples of financial statements:

- Balance sheet;
- Statement of income;
- Statement of comprehensive income;
- Statement of retained earnings;
- Statement of cash flows;
- Statement of changes in owner's equity;
- Statement of assets and liabilities;
- Statement of revenues and expenses;
- Statement of financial position;
- Statement of activities;
- Statement of operations;
- Statement of operations by product lines; or
- Statement of cash receipts and disbursements.

#### A Compilation That Requires a Cover Report

If the CPA is engaged to report on compiled financial statements or submits financial statements that are, or reasonably might be expected to be, used by a third party, the CPA must

follow AICPA standards related to performance requirements.

In addition, the financial statements should be accompanied by a report in order to follow the reporting requirements.

The basic elements of the report as specified in the standards are as follows:

- A statement that the compilation has been performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS) issued by the AICPA;
- A statement that the compilation is limited to presenting in the form of financial statements information that is the representation of management;
- A statement that the financial statements have not been audited or

#### Compilations

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[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

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## Disciplinary Actions

### Name Not Published 06/22/04

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. During the period from July 1, 2003, through September 25, 2003, Respondent conducted an audit and issued a report on the financial statements of a local government unit.
3. After receiving in January of 2004 information including a copy of the audit, the North Carolina State Board of Certified Public Accountant Examiners (hereafter "Board") staff conducted a review of the audit report.
4. The Board staff's review disclosed numerous errors and deficiencies in the report indicating that Respondent failed to comply with generally accepted auditing standards (GAAS) as follows:
  - a. The audit work for the aforementioned audit engagement was performed by Respondent who did not have the appropriate technical training and proficiency as an auditor (AU 150.22). Specifically, Respondent did not obtain an understanding or apply new pronouncements on accounting principles.
  - b. There were numerous errors and deficiencies in the report indicating that Respondent did not exercise due professional care in the performance of the audit and the preparation of the report (AU 150.02).
  - c. Reporting entity disclosures did not conform to GAAP, specifically GASB 34, and the independent auditor's report did not express a qualification for this departure (AU 431.03, 508.35-.42).
5. Respondent has cooperated with

the Board in its investigation of this matter, and in responding to the circumstances and practices that were the subject of the Board's investigation.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0103, .0209, .0212, .0403, and .0405.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall receive an unpublished reprimand.
2. Respondent shall obtain pre-issuance reviews of all audits until Respondent's CPA firm receives an unqualified opinion for a peer review which includes a governmental unit. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent shall authorize and cause the pre-issuance reviewer to provide to the Board a copy of each pre-issuance review upon its issuance.
3. Respondent shall, as part of the annual forty (40) hour Continuing Professional Education requirement, obtain sixteen (16) hours in Accounting and Auditing that must include eight (8) hours expressly related to GASB 34.

### Name Not Published 06/22/04

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. Respondent has a history of alcohol abuse while operating a motor vehicle in North Carolina.
3. Respondent's history includes driver's license suspensions in North Carolina because of Driving While Impaired (DWI) convictions, the last conviction being March 19, 2004.
4. Respondent failed to disclose any of the DWI convictions or the driver's license suspensions on his individual certificate renewals.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's convictions of substance abuse related offenses could constitute act discreditable to the accounting profession in violation of North Carolina General Statute (NCGS) 93-12(9)e and 21 NCAC 8N .0201, .0203(b)(1), and .0208(a)

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured for repeated failures to disclose convictions and license suspensions on his individual CPA certificate renewals.
2. Respondent shall regularly attend Alcoholics Anonymous, another ongoing program, or seek professional counseling whose purpose is to prevent alcohol and substance abuse.
3. Respondent shall submit, upon reasonable request, to any physical, blood, breath, or urinalysis for detection of alcohol or controlled substances for a period of three (3) years to start from the date this Order is approved by the Board.
4. Respondent shall immediately surrender his CPA certificate to the Board pursuant to 21 NCAC 8J .0106(a) for at least three (3) years upon detection of any alcohol or controlled substance or upon any conviction, plea of guilty or *nolo contendere*, or Prayer for Judgment Continued for any offense related to substance abuse.
5. Respondent shall file a written statement with the Board every six (6) months during the three (3) year monitoring period as to the status of his rehabilitation.
6. If Respondent fails to timely comply with any of the requirements as specified in Paragraphs 2-5, Respondent's certificate shall be automatically revoked until such time as said requirements have been satisfied.
7. Respondent agrees to cooperate at all times with the Board in the supervision and investigation of compliance with this Consent Order and agrees to make all files, records, and other documents available immediately upon the demand of the Board.

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**David William McNeish, #14005**  
**Charlotte, NC 06/22/04**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 14005 as a Certified Public Accountant.

2. Respondent informed the Board on his 2003-2004 individual certificate renewal (renewal) that he had obtained twenty-eight (28) hours of continuing professional education (CPE) to meet the 2002 CPE requirement. However, Respondent also informed the Board on renewal that he earned some of said CPE between January 1, 2003, and June 30, 2003.

3. Based on Respondent's representation that prior to June 30, 2003, he had completed a total of forty-one (41) hours of CPE which included thirteen (13) hours of CPE carryforward from 2001, the Board accepted his renewal and placed his certificate on conditional status until June 30, 2004.

4. Board staff requested by letter that prior to November 1, 2003, Respondent provide course listings for the CPE reported to meet his 2002 CPE requirement.

5. Respondent, on his "2002 Report of CPE for CPAs on Conditional Status," provided CPE course listings to the Board indicating two (2) hours of CPE were taken in 2002; twenty-three (23) hours of CPE were taken between January 1, 2003, and June 30, 2003; and three (3) hours of CPE were taken after June 30, 2003.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 8J .0101(b),

8N .0202(a), 8N .0202(b)(3), 8N .0202(b)(4), and 8N .0203(b)(1).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return his forfeited certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand dollars (\$1,000.00) civil penalty to be remitted within six (6) months of the date this signed Order is accepted by the Board.

6. Before December 31, 2004, Respondent must obtain twenty (20) additional hours of CPE which cannot be used in meeting the CPE requirement for reinstatement or the forty (40) hour annual requirement for 2003 and 2004.

7. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.
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## **Compilations** *continued from front*

reviewed and the CPA does not express an opinion or any other form of assurance on them;

- The signature of the CPA or firm as appropriate; and
- The date of the compilation report (the completion date of the compilation).

The reporting standards also require that each page of the statements compiled by the CPA include a reference such as, "See CPA's Compilation Report."

### **A Compilation That Does Not Require a Report**

Some reporting entities need timely financial information in the form of financial statements that do not necessarily comply, in all material respects, either with GAAP or OCBOA.

For these types of compilation engagements in which the financial statements are not reasonably expected to be used by a third party, the performance standards must still be followed.

However, SSARS No. 8 provides that the following communication options must be followed:

- A compilation report may be issued in accordance with the reporting requirements of SSARS No. 1; and
- The CPA may issue an engagement letter, signed by management, to document the engagement services to be performed and the limitations on the use of the financial statements.

If the engagement letter approach is used, documentation of the understanding of the engagement in the engagement letter should include the following statements:

- The nature and limitations of the services to be performed;
- A compilation is limited to presenting, in the form of financial statements, information that is the representation of management;
- The financial statements will not be reviewed or audited;
- No opinion (or any other form of assurance) on the financial statements will be provided;

- Management has knowledge about the nature of the procedures applied, and the basis of accounting and assumptions used in the preparation of the financial statements;

- The financial statements reflect management's representations and it is agreed that third parties should not use them; and

- The financial statements cannot be relied upon to disclose errors, fraud, and illegal acts.

If applicable, the documentation should also include the following:

- Material departures may exist and the effects of those departures on the financial statements may not exist;
- Substantially all disclosures and the statement of cash flows may be omitted;
- The CPA may lack independence with respect to the client; and
- A reference to supplementary information is included in the financial statement package.

In those cases where the CPA does not issue a compilation report, he or she must include a reference on each page of the financial statements making it clear that the statements are for management's use only and should not be used by any other party.

### **Peer Review Administrative Rule Regarding Compilations**

Pursuant to 21 NCAC 8N .0302(a), a CPA providing a SSARS No. 8 compilation can only do so in a registered CPA firm. For CPA firms enrolled in a peer review program, a SSARS No. 8 compilation would have to be included in the engagements covered by the peer review program.

However, CPA firms not enrolled in a peer review program where a SSARS compilation with no report is the highest level of service provided to a client would not be required to enroll in an approved peer review program.

*If you have questions regarding this article, please contact the Board's Deputy Director, J. Michael Barham, CPA, by e-mail at [mikebarham@bellsouth.net](mailto:mikebarham@bellsouth.net).*

## **Licensing Activity**

### **Certificates Issued**

At its June 22, 2004, meeting, the Board approved the following applications for certification:

Dimple Jain

Alfred Richard Koenenn, Jr.

Christopher Anthony Ricchiuto

### **Reissuance - 06/22/04**

Christopher Dean Mandaleris,  
#17304

### **Retired - 06/22/04**

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

John R. Beattie

Kitty Hawk, NC

Edward L. Bishop

Greensboro, NC

Robert Allen Bratton

Sunset Beach, NC

John R. Dalrymple

Hampstead, NC

Nathan T. Garrett

Durham, NC

Richard Webb Pipes

Pisgah Forest, NC

## **2004 Board Meetings**

August 23

September 20

October 25

November 22

December 20

Meetings of the Board are open to the public except when, under State law, some portions are closed to the public. Unless otherwise noted, meetings are held at the Board office in Raleigh and begin at 10:00 a.m.

## Notice of Rule-Making Hearing

On August 23, 2004, the North Carolina State Board of CPA Examiners will conduct a public rule-making hearing to consider adopting 21 NCAC 8G .0410, *Professional Ethics and Conduct*.

The rule-making hearing was originally scheduled for June 22, 2004, but was continued.

*21 NCAC 8G .0410, is proposed to be adopted as follows:*

### **.0410, Professional Ethics and Conduct**

As part of the annual CPE requirement, all active CPAs shall complete two hours of CPE in a Board-approved group study format or four hours of CPE in a Board-approved self-study format on professional ethics and conduct in 21 NCAC 8N.

The hearing will be conducted at the Board office located at 1101 Oberlin Road, Suite 104, Raleigh, and will begin at 10:00 a.m.

If you wish to comment on the proposed action, please send your written comments to Robert N. Brooks, Executive Director, North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605-2827.

If you prefer, you may fax your comments to (919) 733-4209 or e-mail your comments to [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net).

All written comments must be received by 5:00 p.m. on August 13, 2004.

If you plan to attend the public rule-making hearing and/or present oral comments relevant to the proposed

action, you must notify Robert N. Brooks by noon on August 16, 2004, so that seating arrangements can be made.

You may notify Robert N. Brooks by telephone at (919) 733-1425, by e-mail at [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net), or by fax at (919) 733-4209.

Individuals who plan to present oral comments at the Hearing must indicate if they will speak for or against the proposed action. Please note that comments will be limited to 10 minutes per individual.

If you have questions regarding the rule-making process or the public rule-making hearing, please contact Robert N. Brooks by telephone at (919) 733-1425 or by e-mail at [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net).

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## ARSC Issues Two New Standards, Other Guidance

The AICPA's Accounting and Review Services Committee (ARSC) has issued Statement on Standards for Accounting and Review Services (SSARS) No. 10, *Performance of Review Engagements*, and SSARS No. 11, *Standards for Accounting and Review Services*.

SSARS No. 10 amends SSARS No. 1, *Compilation and Review of Financial Statements*, by:

- Expanding on previously provided guidance on analytical procedures, inquiries, and other review procedures;
- Providing inquiries regarding fraud that the accountant should consider making in a review engagement;
- Requiring representations regarding fraud in the management representation letter; and
- Clarifying and providing guidance regarding documentation in a review engagement.

The new standard is effective for reviews of financial statements for periods ending on or after December 15, 2004.

SSARS No. 11, which establishes a SSARS hierarchy and was effective upon issuance, is beneficial to practi-

tioners by making them aware of the appropriate literature and the standing of various publications in the SSARS hierarchy.

In addition, it amends footnote 9 of SSARS No. 2, *Reporting on Comparative Financial Statements*, so that it conforms with the guidance in footnote 29 of Statement on Auditing Standards No. 58, *Reports on Audited Financial Statements*, which states that a successor auditor may name the predecessor auditor if the predecessor auditor's practice was acquired by, or merged with, that of the successor auditor.

To order publications, call 1-888-777-7077, menu selection #1, or visit [www.cpa2biz.com](http://www.cpa2biz.com).

In addition to the two new standards, the ARSC has also issued an interpretation of SSARS No. 10 which provides guidance as to the steps the accountant should take to perform the required communication when, during performance of a compilation or a review engagement, the accountant suspects that fraud or an illegal act may have occurred.

The interpretation can be downloaded from the AICPA web site at

[www.aicpa.org/members/div/auditstd/interp\\_ar\\_9100\\_26.htm](http://www.aicpa.org/members/div/auditstd/interp_ar_9100_26.htm).

Finally, the ARSC also has developed an issues paper entitled, "Analytical Procedures in a Review Engagement."

The issues paper was developed in response to several comment letters received on the exposure draft that eventually became SSARS No. 10.

Those comment letters expressed confusion as to the development and subsequent documentation of expectations with respect to analytical procedures and a review engagement.

The issues paper provides accountants with information to help them understand certain requirements related to the use of analytical procedures in review engagements, including the development of expectations and how the use of analytical procedures should be documented in those engagements.

To download the issues paper, visit [www.aicpa.org/members/div/auditstd/issupap\\_2004\\_05\\_ssars10.htm](http://www.aicpa.org/members/div/auditstd/issupap_2004_05_ssars10.htm).

*Michael Glynn, AICPA Audit and Attest Standards Group*

## Disciplinary Action

**Evalyn Denise Resetar, #23180**  
**Irving, TX 06/22/04**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23180 as a Certified Public Accountant.
2. Respondent informed the Board on her 2003-2004 individual certificate renewal (renewal) that she had obtained thirty-six (36) hours of continuing professional education (CPE) to meet the 2002 CPE requirement.
3. Respondent was informed by Board staff that she was four (4) hours short of her forty (40) hour CPE requirement.
4. Respondent completed four (4) additional hours of CPE on June 30, 2003, and on June 30, 2003, provided the Board with a copy of the certificate of completion for the additional CPE hours.
5. Respondent signed her 2003-2004 renewal declaring "under penalties of perjury...that the information in this application is true, correct and complete."
6. Based on Respondent's representation that prior to June 30, 2003, she had completed a total of forty (40) hours of CPE which included twenty (20) hours of CPE carryforward from 2001, the Board accepted her renewal.
7. The Professional Education and Applications Committee referred Respondent's second violation of 21 NCAC 8G .0401 within a five (5) year calendar period to the Board's Professional Standards Committee.
8. The Board's Professional Standards Committee recommended an Order which was approved by the Board on November 24, 2003, placing Respondent's certificate on conditional

status until November 24, 2004, and ordering Respondent to pay a \$100.00 civil penalty to the Board for Respondent's second violation of 21 NCAC 8G .0401 within a five (5) year calendar period.

9. Board staff requested by letter that prior to January 15, 2004, Respondent provide course listings for the CPE reported to meet her CPE requirement.

10. Respondent, on her "2002 Report of CPE for CPAs on Conditional Status," provided CPE course listings to the Board indicating nine (9) hours of CPE were taken in 2002 and four (4) hours of CPE were taken between January 1, 2003, and June 30, 2003.

11. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 8J .0101(b), 8N .0202(a), .0202(b)(3), .0202(b)(4), and 8N .0203(b)(1).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return her forfeited certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reinstatement of her certificate for ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand dollars (\$1,000.00) civil penalty to be remitted within six (6) months of the date this signed Order is accepted by the Board.

6. Before December 31, 2004, Respondent must obtain twenty (20) additional hours of CPE which cannot be used in meeting the CPE requirement for reinstatement or the forty (40) hour annual requirement for 2003 and 2004.

7. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.

### Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net).



## Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

### 06/02/04

David Mack Dennis  
Traci Kay Weiner  
Christopher Dean Gearheart  
Edward Floyd Stockton  
David B. Patterson

Tampa, FL  
Ho-Ho-Kus, NJ  
Charlotte, NC  
Loganville, GA  
Charlotte, NC

### 06/03/04

Ronald Cullen Hemmings

Dunedin, FL

### 06/04/04

George Carver Wright, Jr.  
Manuela Sadoquis  
Jenna Leigh McPartland

Stone Mountain, GA  
Greenville, SC  
Cape Elizabeth, ME

### 06/07/04

Gina Parrott Glick  
Kenneth H. Hayes

Maidens, VA  
Ft. Mitchell, KY

### 06/08/04

Albert Rose  
Susan Doughty Fishel

Raleigh, NC  
Raleigh, NC

### 06/09/04

Richard Pierson Shannon, Jr.  
Daniel Keith Wilson  
Betty Lynn Hayes  
Thomas Lawson Hodges, III  
William Bradley Cooper, Jr.  
Elaine Fay Segers  
Peter Lawrence Bellafaire

Manteo, NC  
Cramerton, NC  
Raleigh, NC  
Thomasville, NC  
Raleigh, NC  
Archdale, NC  
Tonawanda, NY

### 06/11/04

Edward J. Logue, Jr.

Cary, NC

### 06/14/04

Yonghong Yang

Chapel Hill, NC

### 06/15/04

George Evans Laurey  
Christine Gaskins Cushman  
Valerie M. Lynch  
Becky L. Scott

Columbus, OH  
Wilmington, NC  
East Syracuse, NY  
Wesley Chapel, FL

### 06/16/04

Alfred Ronald Gilman  
Dale Edward Fox  
Cheryl Brooks Morgan  
Shandi Barksdale Starks  
Jennifer Widdison Paget  
Robert Jackson Petty

Marietta, GA  
Gastonia, NC  
Salisbury, NC  
High Point, NC  
El Paso, TX  
Nashville, TN

### 06/17/04

Richard Michael Spencer  
Kris Eller Ruckman  
Andrea Marlei Withrow  
Edward Becton Davis

Davidson, NC  
Mt. Holly, NC  
Virgin Islands  
New York, NY

### 06/18/04

Bryan Hurley McNeill  
Valerie Marie Marsh Fenimore  
Tracy Wicks Marguccio  
Dale Robert Baumann

Alpharetta, GA  
Raleigh, NC  
Wilmington, NC  
San Francisco, CA

### 06/21/04

Steven Edgar Murdock  
Margaret E. Rowan

Roswell, GA  
Alexandria, VA

### 06/21/04

Pamela Brown Hursey  
Shelly R. Strawn  
Melissa Lemon Hauglid  
Mark Allen Kaminski  
Sonal T. Amin  
Jill G. Miles  
Paul Edward Kurzeja

Charlotte, NC  
Raleigh, NC  
Matthews, NC  
Southfield, MI  
Charlotte, NC  
Charlotte, NC  
Charlotte, NC

### 06/22/04

Raymond Francis Giardina  
Gwendolyn Griffith Stott  
Kristi Nicholson Walker  
Michelle Lynn Eckmann  
Cynthia Lee Faust McCommons

Pickerington, OH  
Raleigh, NC  
Raleigh, NC  
San Francisco, CA  
Fort Polk, LA

### 06/23/04

Gary Leonard German  
Carman Joseph Liuzzo  
Chrissie Anthony Twisdale  
Brian Alexander Callahan  
Heather Blackwood Faucette  
Janice Reavis weeks  
Yusuf Abdi Kheire

Fort Mill, SC  
Raleigh, NC  
Wilson's Mills, NC  
Ocala, FL  
Raleigh, NC  
Advance, NC  
Ashburn, VA

### 06/24/04

Roger Dale Woody  
David Lee Middleton  
Lourdes Maria Elder  
Mark Stephen Ernst  
Richard Charles Picard  
David L. Keel

Shelby, NC  
San Antonio, TX  
Greensboro, NC  
Winston-Salem, NC  
Greensboro, NC  
Leesburg, VA

### 06/25/04

Charles Everett Brown  
Barbara Szostak Rollinson  
John William O'Connor  
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Michelle McDeson Rogers  
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